

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 486

February 8, 2021

SUMMARY OF BILL: Increases, from 30 to 45, the number of days the Commissioner of the Alcoholic Beverage Commission (ABC) may extend the deadline for liquor-by-the-drink tax returns.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Any shifts in state or local revenue as a result of the additional 15 days that the Commissioner of ABC may grant for submission of liquor-by-the-drink tax returns is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Bojan Savic".

Bojan Savic, Interim Executive Director

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